Vacant building sites and hittals within the precincts of the village sites are taxed. The levy of this tax is a hardship to the raiyats and khatedars. It is therefore requested that the tax may be remitted.

Reply of Government.—As the new scheme has been directed to be tried for another two years, a fresh representation may be made after the expiry of that term. The request that the minimum to be paid, which is now fixed at annas 8, should be reduced, and the rules revised so as to exempt 10 guntas in the aggregate, is noted for favorable consideration.

SUBJECT No. 79.

Abolition of tax on kanas.

Mr. Srinivasa Sitaram Kulkarni Haribar Sub-Taluk, and Mr. C. Nagappa, Nagar Taluk.

Summary of discussion.—The levy of assessment on kanas which are used by the raiyats for harvesting crop and storing fodder, fuel, hay, etc., operates as a hardship on the poor raiyats and it is therefore prayed that this tax may be completely abolished. It is absolutely necessary for them to have these separate kanas, as they have no other places for storing their agricultural produce.

Reply of Government.—The question of abolishing the tax is under correspondence and the matter will be disposed of soon.

SUBJECT No. 80.

Exemption of hullu hittals from assessment.

Messrs. Guru Rao, Pleader, Nanjangud Taluk, and B. Sitaramaiya, Chikmagalur Taluk.

Summary of discussion.—The rules framed under the Village Sanitation Regulation require that in villages grass and manure should not be stored near dwelling houses. The raiyats are therefore obliged to have separate places for the purpose of storing them. But these places are taxed separately as vacant building sites. It is therefore prayed that the levy of this tax in case of hullu hittals and manure pits be not enforced.

Reply of Government.—The tax is nominal and was imposed to avoid disputes as to ownership of the sites. It cannot be removed.

SUBJECT No. 81.

Recovery of a proportionate assessment on portion of survey numbers used for building purposes.

Mr. Padmanna, Nanjangud Taluk.

Summary of discussion.—The rule now in force, that the assessment of 30 years should be recovered beforehand on the whole survey number when only a portion of that number is set apart for building purposes, is a hard one. It is therefore prayed that when only a portion of a survey number is thus set apart, a proportionate assessment may be recovered. This rule operates prejudicially, not only where the owner of the survey number himself wishes to build on it, but also where the villagers combine and desire to have additional area for building purposes.

Reply of Government.—In the Rule (58) it is stated that the assessment should be levied on the land actually appropriated to any purpose unconnected with agriculture; and if in any case this is construed to mean the entire

survey number, the matter may be represented to the Revenue Commissioner.

SUBJECT No. 82.

Temporary remission of Bagayet assessment.

Messrs. Rama Rao, Bhaskar Rao, Lakshmana Rao and Sivaiya Gowda, Sorab Taluk.
Mr. Rattihalli Puttappa, Shimoga District Board.

Summary of discussion.—(*a*) Arecanut and cocoanut trees have been entirely destroyed owing to the scanty rainfall last year. New trees have to be planted, and they take 12 years to come into bearing. Pray that Bagayet kandayam may be remitted and the lands assessed at wet rates instead, till the young plants come into bearing.

Concession to Malnad Bagayets.

Messrs. Yagaian Subba Rao, Yagaian Krishnappa and H. Shama Rao, Sagar Taluk.

(*b*) Bagayet gardens in the malnad have suffered a good deal by the annual visitation of koleroga owing to the scanty rains in recent years; the areca trees are speedily dying out. Cardamom plants, pepper, betel-leaf and other plants of minor bagayet produce have also been destroyed. The yield from Bagayet gardens hardly covers the assessment. The owners have thus been put to great trouble. It is therefore requested that the garden assessment may be reduced.

Reply of Government.—At the time of the revision settlement, which is in progress in the malnad parts of the State, the present condition of each garden will be carefully considered, and its assessment revised, if necessary. There are no rules providing for the grant of temporary remissions in such cases.

SUBJECT No. 83.

Reduction of assessment on garden lands lying waste or cultivated with wet crops

Messrs. Hutchveeregowda, Gubbi Taluk, and K. B. Srinivasa Rao, Tumkur District Board.

Summary of discussion.—Some garden lands are assessed at the heavy rate of Rs. 16 an acre. Owing to the uncertainty of seasonal rainfall, some of these lands have not been taken up and are lying waste, besides being a source of loss to Government. It is prayed therefore that such lands may be allowed to be taken up for wet cultivation on payment of wet rates.

Reply of Government.—Extreme garden rates will disappear at the time of revision settlement. Under the existing rules sufficient provision is made to encourage the taking up of such lands by allowing discretion to reduce the assessment temporarily.

SUBJECT No. 84.

Grant of garden lands on favorable rates.

Mr. H. Shama Rao, Sagar Taluk.

Summary of discussion.—There are a number of gardens lying waste near the ghats. Owing to the sparseness of population, their produce is auctioned and sold for small sums (4 annas or 8 annas). On account of their situation it is impossible to cultivate them and pay the high assessment now fixed on them. If they are given out on wet rates, or some concession be shown to intending cultivators, many persons from the South Canara District will be attracted and the lands will be brought under cultivation. It is therefore requested that orders may be passed to this effect, as this would increase the Government revenue.